consideration. Do not the Government feel that the place is insanitary and therefore early steps should be taken to remove the insanitary condition ?

Mr. I. C. Chacko: That is why steps have now been taken.

Mr. T. Krishna Pillai : May I know whether there is any idea of filling up the Thampanoor Ela ?

Mr I. C. Chacko: There is no such proposal under consideration now.

Four anna nickel coins as legal tender.

5. **Mr. E. K. Kuriyppe** (*Parur, Kunnatnad and Muvattupuzha cum Devicolam*) : Will the Government be pleased to state whether they have instructed any department not to accept four anna nickel coins as legal tender and if so the reason therefor ?

Mr. R. Rama Varier: (*Deputy Accountant-General in charge of the duties of the Financial Secretary to Government*) : The answer is in the negative.

Statement, by caste, of the people who bid in auction lands from Mannankandam of the Kothamangalam pakuthi.

6. ***Mr. E. K. Kuriyppe** : Will the Government be pleased to lay on the table a statement, by caste, of the people who bid in auction and got assigned lands from Mannankandam of the Kothamangalam pakuthi in the Muvattupuzha taluk ?

Mr. S. Ramakrishna Aiyar: A statement as required by the member is laid on the table.

Determination of thadivila in puduval cases.

7. ***Mr. E. K. Kuriyppe** : Will the Government be pleased to state :

(*a*) whether, in puduval cases, thadivila is determined by examining the stumps of trees only ; and

(*b*) if so the standard by which the height and the girth of the trees are ascertained ?

Mr. S. Ramakrishna Aiyar : (*a*) No Thadivila is calculated in accordance with the directions contained in Rule 15 (i) of the Puduval Rules dated 19-4-1935.

(*b*) This does not arise in view of the answer to part (*a*).

Complaints with regard to the non-payment of Kudivila on the royal trees felled and removed by Government.

8. ***Sahib Bahadur T. Mahomed Ismail** (*Nominated*) : Will the Government be pleased to state :

(*a*) whether there are complaints from the owners of lands registered under "Sri Pandaravaga" tenure or their assignees with regard to the non-payment of kudivila on the royal trees felled and removed by Government from such holdings ; and

(*b*) whether there are any outstanding claims to be settled ?

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Rao Bahadur T. V. Venkiteswara Aiyar *Conservator of Forests*) ; Yes.

Sahib Bahadur T. Mahomed Ismail: May I know how long the claims have been outstanding ?

Rao Bahadur T. V. Venkiteswara Aiyar : Some years.

Sahib Bahadur T. Mahomed Ismail : May I know the reason for so much pendency ?

Rao Bahadur T. V. Venkiteswara Aiyar: There are some legal complications which Government are looking into.

Sahib Bahadur T. Mahomed Ismail: How long will they take to settle the question ?

President: That is a question of future action.

State Transport Department.

9. ***Mr. James Fletcher**: Will the Government be pleased to state :

(*a*) whether there are any rules prepared or framed to govern the working of the State Transport Department ; and

(*b*) whether there are any written rules or orders prescribing the functions and powers of the various executive officers of the State Transport Department.

Mr. E. G. Salter (*Director of Transport*) : (*a*) No.

(*b*) Yes.

Income Tax.

10. ***Mr. James Fletcher** : Will the Government be pleased to state :

(*a*) the total sum collected as income tax in each of the years from 1111 to 1115 ;

(*b*) the expenditure incurred for Income Tax Department during the above years ; and

(*c*) whether there is any Income Tax Manual available for the use of the public ?

Mr. S. Ramakrishna Aiyar :

	1111	1112	1113	1114	1115
	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) Receipts.	4,86,130	6,23,105	9,16,837	10,40,295	11,45,771
(*b*) Expenditure.	24,168	24,334	48,716	41,982	43,613

(*c*) A hand book containing the Income Tax Act, Rules and Notifications is now available.

State Transport Bus Service.

11. ***Mr. E. K. Kuriyppe**: Will the Government be pleased to state the time by which State Transport Bus service would be started in the Kottayam—Parur, Alwaye—Munnar and Kottayam —Munnar lines ?

Mr. E. G. Salter : The service would be started as soon as buses become available.

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